

Highlights

*Internal Audit Report to the
Board of Supervisors*

Why We Did This Review

At the time of our review, County agencies operated a fleet of about 2,500 vehicles and/or equipment valued at \$83.4 million. During FY08, County agencies were budgeted \$13.8 million for purchasing new and replacement vehicles and/or equipment. These assets tend to be mobile and represent a substantial financial investment.

Our audit focused on determining if fleet vehicles and equipment were adequately recorded and safeguarded, if fleet purchases complied with contract terms, and if fleet disposals were monitored.

For purposes of our audit, fleet was defined as any vehicle or piece of equipment with a motor that required an operator for use, or a State of Arizona license.

What We Recommend

The Departments of Finance and Equipment Services should develop and implement written policies and procedures to improve Fleet asset management.

We issued individual reports to each of the agencies included in this review.



*For more information, please contact
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Countywide Fleet

Improved Procedures and Increased Accountability Are Needed

What We Found

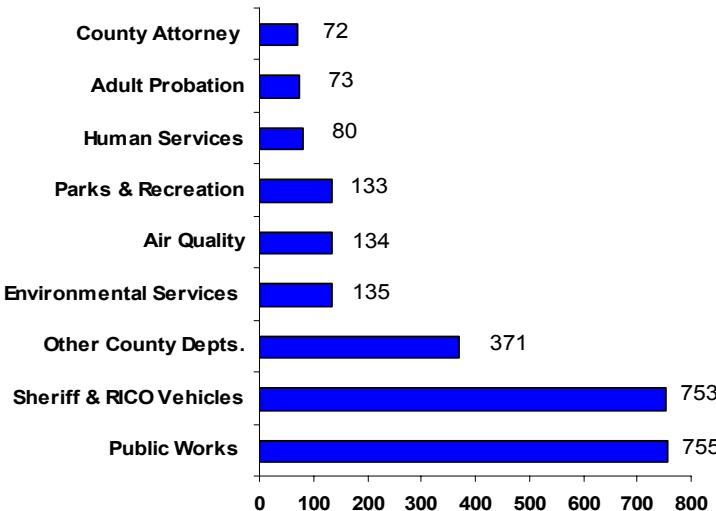
Maricopa County does not have consistent procedures to ensure that fleet listings and fleet tracking systems are complete, current, and reconciled. The lack of an accurate listing of Fleet assets increases the risk of theft, misuse, and inaccurate financial reporting. Fleet management issues include:

- All Fleet assets were accounted for, but inconsistent procedures and incomplete Fleet listings remain a weakness
- Fleet purchases appear to be properly recorded
- Auction proceeds appear to be properly controlled, but procedures remain weak and inconsistent

Fleet Accountability

Internal Audit verified fleet vehicles and equipment in 41 agencies. Examples included cars, trucks, golf carts, ATVs, walk-in vans, graders, backhoes, water trucks, helicopters, and boats.

**Fleet Count by Agency
(as of 08/28/08)**



We combined agencies' fleet listings and reconciled the tracking system to the financial system to compile a comprehensive Fleet listing. We determined that the County has 2,643 Fleet assets, including 1,989 vehicles and 654 equipment items. We verified 99% of vehicles and 83% of non-vehicle Fleet equipment included in the compiled Fleet listing.

We appreciate the excellent cooperation provided by Maricopa County agencies management and staff while conducting this audit.